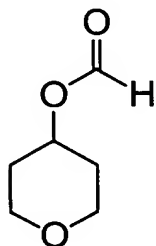


## Abstract

The present invention relates to a process for preparing tetrahydropyran-4-ol which comprises the steps of

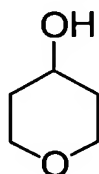
- 5 (A) a cyclization step of preparing tetrahydropyranyl-4-formate represented by the formula (1):



(1)

by reacting 3-buten-1-ol, a formaldehyde compound and formic acid, and

- 10 (B) then, a solvolysis step of subjecting the tetrahydropyranyl-4-formate to solvolysis to obtain tetrahydropyran-4-ol represented by the formula (2):



(2)

and an intermediate and a process for preparing the same.